

63A-3-308 Judicial review -- Effect on lien.

- (1) A judicial review of a lien created under Section 63A-3-307 may be obtained by any party within one year of the creation of the lien by filing a complaint with the district court.
- (2)
 - (a) A notice of the filing of a complaint may be filed with the State Tax Commission.
 - (b) If notice is filed, the tax commission may take no action with respect to the lien created by Section 63A-3-307 until the matter is finally disposed of by the courts, except as provided in this part.

Amended by Chapter 79, 2011 General Session